

BUSINESS REPORT

**MONTANA HOUSE OF REPRESENTATIVES
61st LEGISLATURE - REGULAR SESSION**

HOUSE TAXATION COMMITTEE

Date: Wednesday, February 4, 2009
Place: Capitol

Time: 9:00 am
Room: 152

BILLS and RESOLUTIONS HEARD:

Prefix (HB, HR, HJR, SB, SR, or SJR) and number. Add Postponed (PP) when appropriate:

HB 329, SB 115

EXECUTIVE ACTION TAKEN:

Prefix (HB, HR, HJR, SB, SR, or SJR) and number. Enter P(pass) F(failed) DPAA (do pass as amended) BC(be concurred in) BCAA (be concurred in as amended):

SB 115 - BC

COMMENTS:



REP. Bob Lake, Chairman

HOUSE OF REPRESENTATIVES
Roll Call
TAXATION COMMITTEE

DATE: 2-4-09

<u>NAME</u>	<u>PRESENT</u>	<u>ABSENT/ EXCUSED</u>
Bob Lake, Chair	✓	
Jill Cohenour, Vice-Chair	✓	✓
Janna Taylor, Vice Chair		✓
Dick Barrett	✓	✓
Mark Blasdel	✓	
Edward Butcher	✓	✓
Wanda Grinde	✓	
Robin Hamilton	✓	✓
Brian Hoven	✓	
Mike Jopek	✓	
Dave McAlpin	✓	
Mike Miller	✓	
Art Noonan	✓	
JP Pomnichowski	✓	✓
Lee Randall	✓	
J. David Roundstone	✓	
Jon Sonju	✓	✓
Wayne Stahl	✓	
Chas Vincent	✓	✓
Brady Wiseman	✓	



HOUSE STANDING COMMITTEE REPORT

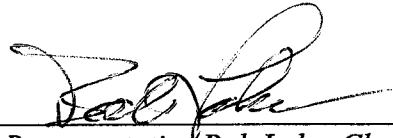
February 4, 2009

Page 1 of 1

Mr. Speaker:

We, your committee on **Taxation** recommend that **Senate Bill 115** (third reading copy – blue) be **concurred in**.

Signed: _____


Representative Bob Lake, Chair

To be carried by Representative Jill Cohenour

- END -

Committee Vote:

Yes 20, No 0

Fiscal Note Required ☐

SB0115001SC02594.hjd

AUTHORIZED COMMITTEE PROXY

I request to be excused from the TAX

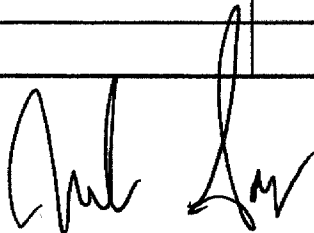
Committee because of other commitments. I desire to leave my proxy vote with:

MARK Blasdel

Indicate Bill number and your vote Aye or No. If there are amendments, list them by name and number under the bill and indicate a separate vote for each amendment.

BILL/AMENDMENT	AYE	NO
SB 115	✓	

BILL/AMENDMENT	AYE	NO

Rep. 
(Signature) SONJ M

Date 2/4/09

**AUTHORIZED
COMMITTEE PROXY**

I request to be excused from the TAX

Committee because of other commitments. I desire to leave my proxy vote with:

JANNA TAYLOR Mark Blasdel

Indicate Bill number and your vote Aye or No. If there are amendments, list them by name and number under the bill and indicate a separate vote for each amendment.

BILL/AMENDMENT

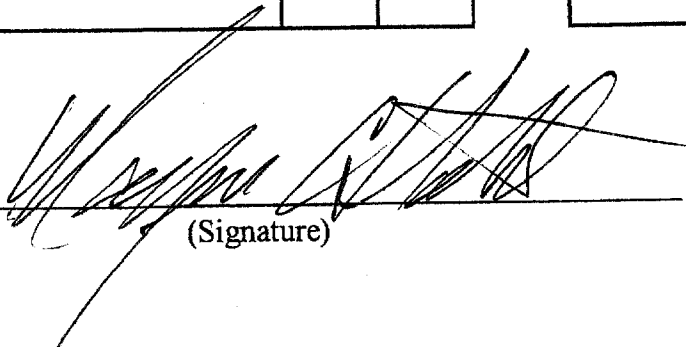
AYE NO

SB 115	✓	

BILL/AMENDMENT

AYE NO

Rep.


(Signature)

Date

2/4/09

**AUTHORIZED
COMMITTEE PROXY**

I request to be excused from the House Taration

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MARK Blasdel

Indicate Bill number and your vote Aye or No. If there are amendments, list them by name and number under the bill and indicate a separate vote for each amendment.

BILL/AMENDMENT

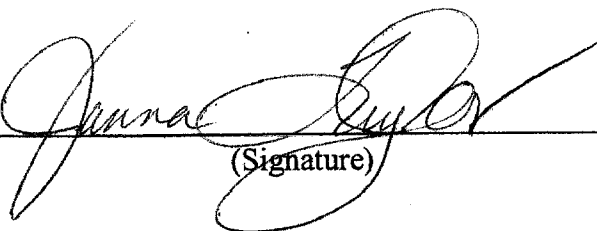
AYE NO

SR 115	✓	

BILL/AMENDMENT

AYE NO

Rep.


(Signature)

Date

2/4/09

AUTHORIZED COMMITTEE PROXY

I request to be excused from the TAX

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MARK Blodel

Indicate Bill number and your vote Aye or No. If there are amendments, list them by name and number under the bill and indicate a separate vote for each amendment.

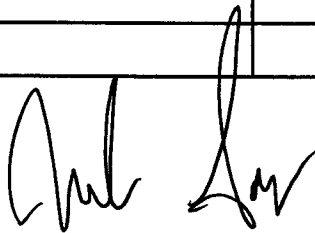
BILL/AMENDMENT

AYE NO

SB 115	✓	

BILL/AMENDMENT

AYE NO

Rep. 
(Signature) SONJA

Date 2/4/09

AUTHORIZED COMMITTEE PROXY

I request to be excused from the TAX

Committee because of other commitments. I desire to leave my proxy vote with:

JANNA TAYLOR Mark Blasdel

Indicate Bill number and your vote Aye or No. If there are amendments, list them by name and number under the bill and indicate a separate vote for each amendment.

BILL/AMENDMENT

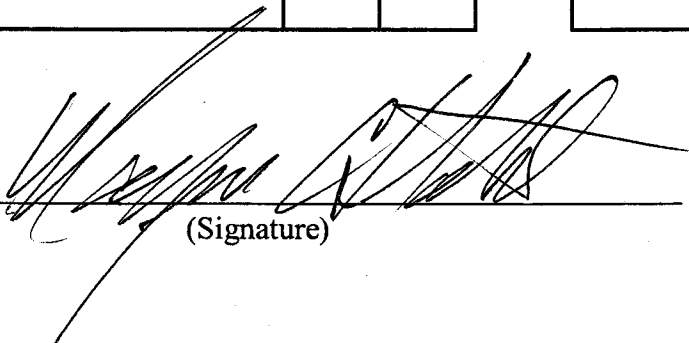
AYE NO

SB 115	✓	

BILL/AMENDMENT

AYE NO

Rep.


(Signature)

Date

2/4/09

AUTHORIZED COMMITTEE PROXY

I request to be excused from the House Taration

Committee because of other commitments. I desire to leave my proxy vote with:

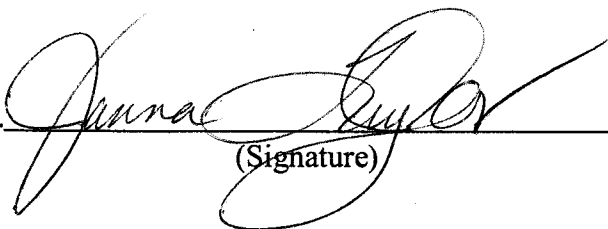
Mark Blasdel

Indicate Bill number and your vote Aye or No. If there are amendments, list them by name and number under the bill and indicate a separate vote for each amendment.

BILL/AMENDMENT AYE NO

SB 115	✓	

BILL/AMENDMENT AYE NO

Rep. 
(Signature)

Date 2/4/09

Montana House of Representatives Visitors Register

TAXATION COMMITTEE

Date 2-4-09

Bill No. HB 329 Sponsor(s) Rep. Brown

PLEASE PRINT

PLEASE PRINT

PLEASE PRINT

[illegible]

Please leave prepared testimony with Secretary. Witness Statement forms are available if you care to submit written testimony.

Montana House of Representatives Visitors Register

TAXATION COMMITTEE

Date 2-4-09

Bill No. SB 115 Sponsor(s) Sen. Kaufmann

PLEASE PRINT

PLEASE PRINT

PLEASE PRINT

[illegible]

Please leave prepared testimony with Secretary. Witness Statement forms are available if you care to submit written testimony.

MONTANA
Department of Commerce

Anthony J. Preite, Director

301 S. Park Ave. ★ P.O. Box 200501 ★ Helena, Montana 59620-0501
Phone 406-841-2700 ★ Fax 406-841-2701 ★ TDD: 406-841-2702 ★ <http://commerce.mt.gov>

AD
EXHIBIT _____
DATE 2-4-09
HB HB 329

January 30, 2009

Chairman Bob Lake
Committee Members
Taxation Committee
Montana House of Representatives

Subject: Requested Information – HB312 (Rep. Beck)

Mr. Chairman and Committee Members;

Please find attached information that responds to two questions asked during the hearing today on HB 312 – “Increase population requirements for resort tax purposes”.

The information provided describes the analysis performed by the Montana Department of Commerce in order to evaluate and determine the qualifications of a community for resort designation as required by statute.

The information provided also shows the population of Montana’s incorporated communities over time, including the 2000 census and the latest population estimates from July, 2007.

Please let us know if the Committee requires any other information. I can be reached at 841-2707. Thank you.

Sincerely,



Andy Poole, Deputy Director
Department of Commerce

cc: Rep. Bill Beck
Gene Walborn

BRIAN SCHWEITZER, GOVERNOR

MONTANA DEPARTMENT OF COMMERCE
RESORT COMMUNITY DESIGNATION PROCESS

This report summarizes the analysis that the Department of Commerce performs to determine if an incorporated community qualifies as a "resort community" under MONT. CODE ANN. § 7-6-1501-1509 (2003).

Incorporated Area

MONT. CODE ANN. § 7-6-1501 (2003) specifies that a community seeking to be designated as a resort community must be an incorporated municipality. The determination of whether a municipality is incorporated was made by referring to the current list of such communities available from the U.S. Census Bureau.

Population

The second criterion identified in MONT. CODE ANN. § 7-6-1501 (2003) is that the area must have a population of less than 5,500 people, as measured by the latest federal census or federal estimate. The Department reviews the latest census information available in order to determine the population of the community seeking designation.

Economic Well-being

The last and perhaps the most important criterion for designation specified by MONT. CODE ANN. § 7-6-1501 (2003) is that an area must derive its "primary portion of economic well-being related to current employment from businesses catering to the recreational and personal needs of persons traveling to or through the municipality for purposes not related to their income production." According to the Merriam Webster Online Dictionary, Copyright 2004, primary means a) first in order of time or development, b) of first rank, importance, or c) direct or firsthand. The analysis contained in this analysis uses the definition of primary as first in rank.

The Non-business Travel Industry is what is meant by the phrase "the recreational and personal needs of persons traveling ...". This is part of the overall Travel Industry, which includes business travel. The Institute for Tourism and Recreation Research, based out of the University of Montana and the Travel Industry Association identifies the travel sectors as:

- Transportation
- Lodging
- Food and Beverage
- Entertainment services
- Retail, others (gift and souvenir shops, gas stations)

Economies are separated into 'export' and 'local' sectors. Export sectors, which are also called "basic" or non-local sectors, depend on markets outside their area or are influenced by factors originating beyond their borders. The major examples of export sectors in Montana are the natural resources industries like Agriculture and Mining; Manufacturing such as wood products; Non-resident Travel; and the Federal Government. These export

sectors bring income into the area, thus stimulating employment and are believed to be the major driving force in small area economies. The principal determinant of economic well-being in small economies is then export sector employment.

Given the language of the resort area legislation, along with the most reasonable interpretation of that language, the analysis related to the third designation criterion reduces to determining if Non-business Travel is the most important Export sector employer in the proposed resort community.

One analytical tool used to determine how much employment is related to an Export industry and how much is related to a Local industry is the location quotient. If an industry has more employment than is needed to serve the local population, the excess employment is considered 'export' employment. All employment then is apportioned between the Export sector and the Local sector depending on the location quotient.

For some specialized economic sectors, information about their funding sources determines export and local employment. For schools, the State of Montana contributes about 55% of their budgets¹, hospitals receive nearly 64% of their revenue from Medicare² and federal and state government entities located in Montana communities receive 100% of their funding from non-local sources.

With regards to employment, analysis of an area's economy can be done on where the work occurred (place of work) or on the basis of where the workers reside (place of residence.) Neither basis is conceptually more valid than the other.

Place of Residence

Place of Residence information is provided by the U.S. Census Bureau, Table 1 Census 2000 Summary File.

Place of Work

Place of Work information is derived from the Montana Department of Labor and Industry, Employment and Earnings (Quarterly Census of Employment and Wages) data series.

Designation

The economic analysis is performed to determine if travel industry income provides the most income in a community under the criteria defined in MONT. CODE ANN. § 7-6-1501-1509 (2003).

¹ *Understanding Montana School Finance and School District Budgets*, Office of Public Instruction, January 2008.

² U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services

RESORT AREA OR COMMUNITY DESIGNATION

Definitions per MCA 7-6-1501 and 7-6-1503

Criterion	AREA	COMMUNITY
Corporation and contiguous geography	Not incorporated	Incorporated
Population	< 2,500	< 5,500
Economic Well Being	Derives <u>major economic well being</u> from businesses catering to recreational and personal needs of persons traveling to or through area for purposes <i>not related to their income production, i.e. non-resident business travel</i>	Derives <u>primary</u> portion of economic well being related to current employment from businesses catering to the recreational and personal needs of persons traveling to or through the municipality for purposes <i>not related to their income production, i.e. non-resident business travel</i>
<ul style="list-style-type: none"> Definition 	<ul style="list-style-type: none"> Major – first in rank 	<ul style="list-style-type: none"> Primary – first in rank
<ul style="list-style-type: none"> Calculation 	<ul style="list-style-type: none"> Income from wages and salaries Retirement income Other income 	<ul style="list-style-type: none"> Employment only

TERMINOLOGY

1) Travel Industry per Institute for Tourism and Recreation Research, based out of the University of Montana and the Travel Industry Association, include:

- Transportation
- Lodging
- Food and Beverage
- Entertainment services
- Retail, others (gift and souvenir shops, gas stations)

2) Economic base – Basic Industries

“Industries depend heavily on markets outside state or are influenced by factors that originate beyond state’s borders. Examples include

- Natural resources – agriculture, mining, and wood and paper products
- Nonresident travel
- Federal government
- Railroads

3) Location Quotient

"Determines which sectors are export and local by comparing local employment to reference (state) employment in each industrial sector. Export or basic industries have more than expected level of employment than needed to meet the needs of local population.

4) Place of Residence vs. Place of Work

a) Place of residence: Census data

Economic Sector	NAICS	Primary type of sector	Employment related to Export	Employment related to Local
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b) Place of Work -- Department of Labor and Industry ES 202 data
-- Need to include self-employed

Economic Sector	NAICS	Number of Establishments	Primary type of sector	Employment related to Export	Employment related to Local
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5) Economic Sectors

Supersectors (BLS)

SS#	DESCRIPTION	NAICS
10	Natural Resources and Mining	11 & 21
20	Construction	23
30	Manufacturing	31 - 33
31	Durable Goods	
32	Non-Durable Goods	
40	Trade, Transportation, and Utilities	42, 44-45, 48-49, 22
41	Wholesale Trade	42
42	Retail Trade	44-45
43	Transportation and Utilities	48-49, 22
50	Information	51
55	Financial Activities	52-53
60	Professional and Business Services	54-56
65	Educational and Health Services	61-62
70	Leisure and Hospitality	71-72
80	Other Services	81
90	Government	92

Resort Tax Designees: Type, Status, Approval Data and Population

	Type	Approval Data	Population Date	Population
Ennis	Community	1997	1995	975
Polson	Community	2008	2007	5,046
Red Lodge	Community	1985	1982	1,989
Virginia City	Community	1985	1982	199
West Yellowstone	Community	1985	1982	788
Whitefish	Community	1995	1992	5,111

	Type	Approval Data	Population Date	Population
Big Sky	Area	1991	1990	407-943
Cooke City	Area	2005	2000	158
Craig	Area	2008	2000	75
Gardiner*	Area	1998	1990	511
Red Lodge Mountain	Area	2000	1990	718
Seeley Lake	Area	2007	2000	1436
St. Regis	Area	1992	1990	212
West Glacier	Area	2005	2000	530

* File indicates Gardiner applied for resort tax designation in 1992 but information on whether it was approved or is not in the file.

Table 4: Annual Estimates of the Population for Incorporated Places in Montana, Listed Alphabetically: April 1, 2000 to July 1, 2007

2007 Rank		Geographic Area	Population Estimates							April 1, 2000		
			July 1, 2007	July 1, 2006	July 1, 2005	July 1, 2004	July 1, 2003	July 1, 2002	July 1, 2001	July 1, 2000	Estimates Base	Census
86		Alberton town	424	429	416	401	389	375	379	377	374	374
9		Anaconda-Deer Lodge	8,852	8,850	9,005	9,013	8,990	9,101	9,225	9,388	9,417	9,417
115		Bainville town	147	147	150	150	149	149	152	153	153	153
44		Baker city	1,616	1,589	1,575	1,624	1,626	1,608	1,625	1,679	1,695	1,695
126		Bearcreek town	84	85	84	83	83	83	83	83	83	83
12		Belgrade city	8,047	7,642	7,343	7,304	7,050	6,749	6,416	5,936	5,812	5,728
77		Belt city	591	609	622	633	628	619	624	628	633	633
76		Big Sandy town	614	620	626	636	649	660	677	703	703	703
41		Big Timber city	1,801	1,739	1,713	1,726	1,686	1,700	1,675	1,670	1,650	1,650
1		Billings city	101,876	100,208	98,775	96,998	95,398	94,071	92,915	91,920	91,743	89,847
48		Boulder town	1,427	1,400	1,390	1,365	1,334	1,324	1,310	1,304	1,300	1,300
4		Bozeman city	37,981	36,981	35,012	33,576	31,824	30,272	29,154	28,306	28,047	27,509
69		Bridger town	730	733	740	743	744	746	747	745	745	745
85		Broadus town	444	453	444	459	473	474	472	483	484	451
114		Broadview town	150	150	150	149	150	150	150	150	150	150
100		Brockton town	234	237	241	241	238	239	243	245	245	245
53		Browning town	1,064	1,068	1,068	1,085	1,065	1,059	1,057	1,061	1,065	1,065
5		Butte-Silver Bow (balance)	31,967	31,994	32,087	32,210	32,386	32,678	33,027	33,806	33,894	33,892
67		Cascade town	772	796	813	820	813	801	808	812	819	819
68		Chester town	731	748	785	808	813	812	844	869	871	871
50		Chinook city	1,285	1,287	1,297	1,301	1,326	1,343	1,337	1,380	1,386	1,386
43		Choteau city	1,694	1,681	1,692	1,733	1,757	1,750	1,766	1,780	1,782	1,781
79		Circle town	558	559	566	573	580	592	610	640	644	644
92		Clyde Park town	347	343	344	331	328	310	310	310	310	310
31		Colstrip city	2,324	2,307	2,313	2,322	2,339	2,319	2,321	2,349	2,346	2,346
16		Columbia Falls city	5,116	4,861	4,630	4,372	4,162	4,043	3,968	3,884	3,867	3,645
36		Columbus town	1,934	1,897	1,861	1,864	1,858	1,837	1,812	1,761	1,750	1,748
28		Conrad city	2,540	2,543	2,555	2,578	2,631	2,671	2,714	2,734	2,753	2,753
71		Culbertson town	694	699	706	713	700	702	713	716	716	716
25		Cut Bank city	3,125	3,135	3,135	3,157	3,099	3,080	3,076	3,093	3,105	3,105
63		Darby town	853	838	821	805	777	745	723	715	710	710
22		Deer Lodge city	3,502	3,504	3,348	3,252	3,240	3,297	3,320	3,421	3,421	3,421
97		Denton town	278	279	279	285	287	291	295	301	301	301
21		Dillon city	4,106	4,112	4,037	4,062	4,047	4,103	4,132	4,232	4,235	3,752
123		Dodson town	103	104	106	110	111	114	118	121	122	122
94		Drummond town	319	322	324	319	320	322	323	319	318	318
90		Dutton town	357	357	362	371	379	378	385	388	389	389
32		East Helena town	2,087	2,053	1,849	1,797	1,689	1,655	1,657	1,659	1,656	1,642
89		Ekalaka town	380	380	383	392	394	402	407	406	410	410
54		Ennis town	1,013	977	949	900	866	847	841	845	843	840

55	Eureka town	1,010	999	1,003	998	997	993	998	1,015	1,017	1,017
74	Fairfield town	623	624	631	646	657	655	666	672	673	659
73	Fairview town	664	661	661	652	663	674	687	705	709	709
127	Flaxville town	70	73	75	77	80	82	86	87	87	87
39	Forsyth city	1,880	1,870	1,876	1,887	1,900	1,903	1,915	1,944	1,944	1,944
46	Fort Benton city	1,459	1,430	1,436	1,460	1,481	1,504	1,540	1,596	1,594	1,594
103	Fort Peck town	220	221	225	228	226	230	235	239	240	240
106	Froid town	194	196	189	191	189	190	193	195	195	195
83	Fromberg town	473	477	484	484	487	488	489	486	486	486
99	Geraldine town	245	248	251	255	261	266	273	284	284	284
26	Glasgow city	2,922	2,934	2,978	3,039	3,065	3,127	3,183	3,238	3,253	3,253
20	Glendive city	4,615	4,611	4,603	4,624	4,664	4,687	4,795	4,866	4,878	4,729
117	Grass Range town	141	142	143	144	145	147	149	151	151	149
3	Great Falls city	58,827	58,536	58,162	57,729	57,427	57,220	56,942	56,742	56,702	56,690
19	Hamilton city	4,691	4,562	4,373	4,298	4,141	3,929	3,827	3,754	3,724	3,705
23	Hardin city	3,468	3,436	3,436	3,468	3,429	3,430	3,440	3,406	3,410	3,384
66	Harlem city	795	798	804	806	822	824	818	844	848	848
59	Harlowton city	911	903	938	959	974	1,015	1,012	1,058	1,062	1,062
8	Havre city	9,618	9,526	9,387	9,380	9,382	9,420	9,503	9,596	9,621	9,621
6	Helena city	28,726	28,074	27,592	27,454	26,992	26,466	26,476	26,238	26,145	25,780
111	Hingham town	152	152	150	152	151	153	155	157	157	157
105	Hobson city	215	223	224	229	229	235	237	244	244	244
78	Hot Springs town	564	557	550	547	534	533	537	531	531	531
98	Hysham town	248	258	267	285	285	294	316	328	330	330
129	Ismay town	25	25	25	25	25	25	25	26	26	26
75	Joliet town	615	601	592	577	575	576	577	575	575	575
93	Jordan town	344	341	332	345	351	355	360	361	364	364
118	Judith Gap city	141	139	145	148	151	157	157	163	164	164
7	Kalispell city	20,298	19,339	18,463	17,440	16,875	16,074	15,594	15,157	15,064	14,223
112	Kevin town	152	155	166	158	167	181	179	178	178	178
14	Laurel city	6,495	6,403	6,320	6,326	6,315	6,303	6,293	6,261	6,256	6,255
101	Lavina town	228	223	226	218	208	212	203	204	209	209
15	Lewistown city	5,945	5,974	5,965	6,058	6,091	6,159	6,213	6,325	6,333	5,813
27	Libby city	2,886	2,850	2,848	2,853	2,841	2,825	2,841	2,890	2,895	2,626
102	Lima town	227	229	229	230	232	235	238	242	242	242
13	Livingston city	7,411	7,261	7,129	7,058	7,052	7,082	7,032	7,054	7,046	6,851
81	Lodge Grass town	506	504	507	514	511	513	515	510	510	510
40	Malta city	1,820	1,831	1,864	1,916	1,939	1,983	2,048	2,096	2,120	2,120
45	Manhattan town	1,541	1,557	1,513	1,520	1,480	1,438	1,428	1,403	1,396	1,396
104	Medicine Lake town	218	220	226	235	237	247	257	267	269	269
121	Meistone town	136	136	133	134	133	133	133	136	136	136
10	Miles City city	8,120	8,057	8,104	8,221	8,197	8,288	8,301	8,474	8,494	8,487
2	Missoula city	67,165	65,982	64,488	63,206	61,845	60,365	58,985	57,765	57,440	57,053
108	Moore town	180	182	182	184	181	182	183	186	186	186
96	Nashua town	291	293	298	303	306	312	318	324	325	325

125	Neihart town	86	88	90	91	89	90	90	91	91
124	Opheim town	99	100	102	103	107	104	109	110	111
128	Outlook town	67	68	70	72	75	72	78	81	82
58	Philipsburg town	922	932	936	923	927	926	929	917	914
64	Pinesdale town	819	811	803	805	780	796	753	746	742
51	Plains town	1,239	1,225	1,210	1,205	1,139	1,152	1,143	1,128	1,126
42	Plentywood city	1,702	1,719	1,755	1,822	1,907	1,838	1,976	2,047	2,061
122	Plevna town	130	128	127	130	130	131	132	137	138
17	Polson city	5,046	4,942	4,802	4,658	4,321	4,505	4,228	4,155	4,041
62	Poplar city	871	881	895	895	891	886	905	910	911
30	Red Lodge city	2,449	2,407	2,366	2,307	2,246	2,259	2,220	2,184	2,177
113	Rexford town	151	149	150	149	148	149	149	151	151
109	Richey town	176	176	176	177	181	179	185	188	189
33	Ronan city	2,004	1,993	1,948	1,929	1,877	1,888	1,857	1,824	1,812
38	Roundup city	1,916	1,904	1,867	1,893	1,881	1,887	1,886	1,928	1,931
95	Ryegate town	293	287	291	281	272	268	260	262	268
107	Saco town	191	192	196	201	209	204	216	221	224
60	Scobey city	894	922	954	968	1,029	1,011	1,075	1,079	1,082
24	Shelby city	3,417	3,419	3,420	3,365	3,304	3,334	3,325	3,229	3,216
70	Sheridan town	699	679	673	659	662	652	657	661	659
18	Sidney city	4,746	4,702	4,670	4,636	4,785	4,713	4,873	4,994	4,774
65	St. Ignatius town	811	818	813	802	788	791	793	790	788
88	Stanford town	399	414	416	424	436	426	441	455	454
35	Stevensville town	1,967	1,879	1,825	1,810	1,716	1,775	1,633	1,573	1,553
91	Sunburst town	354	362	385	367	421	389	416	415	415
61	Superior town	880	897	896	876	866	876	875	893	893
80	Terry town	534	543	551	584	596	591	616	604	611
49	Thompson Falls city	1,423	1,406	1,387	1,380	1,342	1,345	1,339	1,323	1,321
37	Three Forks city	1,917	1,925	1,905	1,920	1,790	1,854	1,762	1,736	1,728
34	Townsend city	1,981	1,945	1,917	1,922	1,868	1,882	1,870	1,864	1,867
56	Troy city	983	964	960	955	951	955	956	969	957
87	Twin Bridges town	424	412	408	399	402	396	399	401	400
84	Valier town	461	462	463	468	482	474	490	494	498
119	Virginia City town	141	133	132	129	130	128	129	130	130
72	Walkerville town	685	688	694	694	687	686	695	712	714
47	West Yellowstone town	1,435	1,283	1,261	1,263	1,216	1,241	1,193	1,181	1,177
120	Westby town	141	142	146	151	158	152	164	171	172
57	White Sulphur Springs city	967	978	974	995	974	983	980	983	984
11	Whitefish city	8,083	7,725	7,113	6,796	6,191	6,467	5,940	5,768	5,032
52	Whitehall town	1,154	1,125	1,117	1,105	1,069	1,077	1,058	1,048	1,044
82	Wibaux town	481	475	490	510	530	517	540	569	567
116	Winifred town	146	146	146	148	151	149	153	156	156
110	Winnett town	164	173	172	183	183	181	180	185	185
29	Wolf Point city	2,525	2,555	2,596	2,619	2,605	2,593	2,648	2,666	2,663

Note: The April 1, 2000 estimates base reflects changes to the Census 2000 population resulting from legal boundary updates as of January 1 of the estimates year, other geographic program changes, and Count Question Resolution actions. All geographic boundaries for the July 1, 2007 population estimates series are defined as of January 1, 2007. An "(X)" in the Census 2000 field indicates a locality that was formed or incorporated after Census 2000 or was erroneously omitted from Census 2000. Additional information on these localities can be found in the Geographic Change Notes (see "Boundary Changes" under the Geographic Topics section of the Estimates page).

Suggested Citation:

Table 4: Annual Estimates of the Population for Incorporated Places in Montana, Listed Alphabetically: April 1, 2000 to July 1, 2007 (SUB-EST2007-04-30)

Source: Population Division, U.S. Census Bureau

Release Date: July 10, 2008